

**AMENDMENTS TO THE SPECIFICATION**

Please replace the following subtitle on page 1, line 6 with the amended subtitle:

~~Technical Field~~Background of the Invention

1. Field of the Invention

Please replace the following subtitle on page 1, line 11 with the amended subtitle:

~~Background Art~~2. Description of the related Art

Please replace the following subtitle on page 5, line 23 with the amended subtitle:

~~Disclosure~~Summary of the Invention

18 15 KW 2/25/08  
Please replace the following subtitle on page ~~5~~, line ~~23~~ with the amended subtitle:

~~Best Modes for Carrying Out the Invention~~Detailed Description of the Invention

Please replace the paragraph beginning on page 33, line 3 with the following amended paragraph:

Referring to Fig. 21, in the regenerator according to the present embodiment, the dimples formed on the surface of resin film 8 have different heights. ~~Greater~~Larger dimples 17 are for separating the layers of the stacked film from each other, and smaller dimples 16 are for ensuring a larger heat transfer area. Here, their heights hold the relation of  $h_3 > h_4$ .